

# Exhibit 536

## **CERTIFIED TRANSLATION**

Message

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**From:** Gry Ahlefeld-Engel [/O=TOLDSKAT/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=BF08BE88C46F4231A8D5BC823CD20291-W24045]  
**Sent:** 5/15/2019 4:38:25 PM  
**To:** Steen Bechmann Jacobsen [steen.jacobsen@sktst.dk]  
**Subject:** RE: RE: Extract from relevant settlement text

Check.

Best regards

**Gry Ahlefeld-Engel**

Director  
Antifraud Unit

+45 72 37 36 62

[Gry.Ahlefeld-Engel@SKTST.DK](mailto:Gry.Ahlefeld-Engel@SKTST.DK)



The Danish Tax Agency  
Kratbjerg 236, Fredensborg  
[www.sktst.dk](http://www.sktst.dk)

The Danish Tax Agency is part of the Danish Tax Administration

**From:** Steen Bechmann Jacobsen  
**Sent:** 15 May 2019 18:37  
**To:** Gry Ahlefeld-Engel <Gry.Ahlefeld-Engel@SKTST.DK>  
**Subject:** Re: RE: Extract from relevant settlement text

Super. We don't really need to talk now, seeing that there is a plan for the below, including waiting for an update from Per on what you sent him, and waiting for reaction from the counterparties to the press release. Let's call or write when there's news.

Best

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**From:** Gry Ahlefeld-Engel <Gry.Ahlefeld-Engel@SKTST.DK>  
**Date:** 15 May 2019 18:32:24 CEST  
**To:** Steen Bechmann Jacobsen <Steen.Jacobsen@SKTST.DK>  
**Subject:** RE: Extract from relevant settlement text

Dear Steen,

We have a telephone call with the settlement parties again in the afternoon where I expect we will discuss the press release.

**Redacted for Privilege**

**Redacted for Privilege**

At the same time we make it clear to the settlement

parties that the draft will be shared with SOIK.

I have, as you can see, also had a conversation with Per, [REDACTED] In addition to the text snippets you can see I sent to Per, I have also agreed with him to send a revised LOI for his review. If everything goes according to plan, the LOI will be signed by all parties tomorrow, after which NCB will cooperate with SOIK. I expect to have the timeline in relation to NCB in hand later today, so we can also get it sent to SOIK.

Just call when you want to talk.

//Gry

Best regards

**Gry Ahlefeld-Engel**

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**From:** Steen Bechmann Jacobsen

**Sent:** 15 May 2019 18:13

**To:** Gry Ahlefeld-Engel <[Gry.Ahlefeld-Engel@SKTST.DK](mailto:Gry.Ahlefeld-Engel@SKTST.DK)>

**Subject:** Re: Extract from relevant settlement text

Fine, Gry.

Additional plan right now is:

Merete and I have a meeting with Janus tomorrow 12:30 on the press release, where we need to establish the line as much as possible. We will probably have Esben and Allan with us at the meeting. Any input from you on the press release would therefore be good to have before the meeting.

When the press line is as clear as it can be, I will have it directed over to Morten, so he can clear it with the Ministry of Justice (which he will probably do in the same manner as with the submission of the text excerpts below).

Merete has updated Jens B in general terms about the tentative result, which he was very satisfied with. [REDACTED]

**Redacted for Privilege**

Department would like to have such a case within the next week.

We can just write/call later.

Best

**From:** Gry Ahlefeld-Engel <Gry.Ahlefeld-Engel@SKTST.DK>  
**Date:** 15 May 2019 18:02 CEST  
**To:** PFI002@mpoliti.dk <PFI002@politi.dk>  
**Cc:** Steen Bechmann Jacobsen <Steen.Jacobsen@SKTST.DK>  
**Subject:** Extract from relevant settlement text

Dear Per,

As discussed earlier by telephone today I inserted below the relevant passages from the settlement text that directly or indirectly concern SØIK. I would very much like to hear if the wording gives rise to any comments.

- 1) In relation to our previous discussions that it should be clear from the text of the agreement that it ONLY relates to the civil claims, the following passages have been added in the introductory definitions of the agreement's text. Addition of 'civil' in paragraph a (my highlights), compared to paragraphs b and c, I find adequately covers this need. I am aware that it is difficult to read without context, but considering that these passages are shown in the agreement's definitions, the effect throughout the agreement is that when it mentions 'claims', it refers only to the Danish Tax Agency's civil claims against the settlement parties, and we/the Danish Tax Agency, as shown below, are acting on our own behalf only.
  - a. "Claims" means any and all civil claims, counterclaims, actions, causes of action, petitions, motions, objections, litigations, arbitrations, proceedings, awards, orders, judgments, decisions, debts, obligations, rights, interest, suits, appeals, damages, remedies, costs, attorneys' fees, interest, expenses and liabilities, of any type, including and without limitation, administrative and regulatory, whether asserted or unasserted, known or unknown, foreseen or unforeseen, suspected or unsuspected, contingent or fixed, liquidated or unliquidated, accrued or unaccrued, state or federal, domestic or foreign, currently or previously existing or arising, in law, contract, equity or otherwise.
  - b. "Settled Matters" means any and all Claims Skatteforvaltningen has or may have against the Covered Parties in any way arising out of, in connection with or relating to the Reclaim Applications and the related trading by the Covered Parties in Danish company shares, provided that nothing in this Agreement shall release any claims Skatteforvaltningen has in connection with any other reclaim applications or pension plans. For the avoidance of doubt, Settled Matters includes any administrative claims Skatteforvaltningen could bring in Denmark in connection with the Paid Reclaim Final Decisions.
  - c. "Skatteforvaltningen" is the authority charged with the assessment and collection of Danish taxes. For the avoidance of doubt, Skatteforvaltningen does not include, is not acting for, or undertaking any obligations on behalf of any other government agency or official of the Kingdom of Denmark.
- 2) In relation to disclosing the agreement itself along with any cooperation material to SØIK, I will have to definitively clear it with the settlement parties later today that the below is able to cover that we share both the agreement and the cooperation material with SØIK, so I will ultimately come back to that. However you are receiving the text passage right now.
  - d. Notwithstanding the confidentiality obligations of this Section 8, promptly upon the execution of this Agreement, Skatteforvaltningen will, in writing, bring to the attention of the Danish Public Prosecutor for Serious Economic and International Crime ("SØIK") this Agreement and its terms, and represent, in writing, that this Agreement reflects good-faith negotiation by the Covered Parties, that the Covered Parties' cooperation may result in the recovery by Skatteforvaltningen of additional funds from third parties and that the Agreement is in the best interests of Skatteforvaltningen.

3) A final wording that touches on SØIK appears in a so-called 'side letter', which deals in more detail with the conditions surrounding the realization of a number of illiquid assets. In relation to the sale of North Channel Bank (NCB), the following appears, which is a technicality that states to the extent that NCB has to pay a fine from SØIK, we/the Danish Tax Agency will credit the corresponding amount in the settlement sum, which is made up in part from the sales amount from NCB.

- e. The Letter Agreement Parties further agree that any amount paid to SØIK by or on behalf of North Channel Bank shall be counted towards the Subsequent Cash Payment Amount due to Skatteforvaltningen under the Settlement Agreement.

You are welcome to share these text passages with the Ministry of Justice. However, I must request that it be kept within a tight circle considering the confidential nature of the agreement and as the settlement is not yet final.

//Gry

Best regards

**Gry Ahlefeld-Engel**

Director

Antifraud Unit

+45 72 37 36 62

[Gry.Ahlefeld-Engel@SKTST.DK](mailto:Gry.Ahlefeld-Engel@SKTST.DK)



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**Sent:** 5/15/2019 4:38:25 PM  
**To:** Steen Bechmann Jacobsen [steen.jacobsen@sktst.dk]  
**Subject:** SV: SV: Udtræk af relevant forligstekst

Tjek.

Venlig hilsen

**Gry Ahlefeld-Engel**

Underdirektør  
Kompleks Svig

+45 72 37 36 62

[Gry.Ahlefeld-Engel@SKTST.DK](mailto:Gry.Ahlefeld-Engel@SKTST.DK)



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[www.sktst.dk](http://www.sktst.dk)

Skattestyrelsen er en del af Skatteforvaltningen

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**Fra:** Steen Bechmann Jacobsen  
**Sendt:** 15. maj 2019 18:37  
**Til:** Gry Ahlefeld-Engel <[Gry.Ahlefeld-Engel@SKTST.DK](mailto:Gry.Ahlefeld-Engel@SKTST.DK)>  
**Emne:** Ang: SV: Udtræk af relevant forligstekst

Super. Vi behøver vel ikke tale nu, henset til at der er en plan for nedenstående, herunder afventning af tilbagemelding fra Per på det du har sendt til ham, og afventning af modparternes reaktion på pressemeddelelse. Lad os ringes eller skrives ved, når der er nyt.

Bh

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**Fra:** Gry Ahlefeld-Engel <[Gry.Ahlefeld-Engel@SKTST.DK](mailto:Gry.Ahlefeld-Engel@SKTST.DK)>  
**Dato:** 15. maj 2019 kl. 18.32.24 CEST  
**Til:** Steen Bechmann Jacobsen <[Steen.Jacobsen@SKTST.DK](mailto:Steen.Jacobsen@SKTST.DK)>  
**Emne:** SV: Udtræk af relevant forligstekst

Kære Steen,

Vi har en telefonsamtale med forligspartene igen i eftermiddag, hvor jeg forventer, vi drøfter pressemeddelelsen. [REDACTED]

[REDACTED]  
[REDACTED] Vi gør samtidig klart for  
forligsparterne, at udkastet bliver delt med SØIK.

Jeg har, som du kan se, også haft en drøftelse med Per. [REDACTED] Jeg har udover, de tekstbider, du kan se, jeg har sendt til Per, aftalt med ham, at jeg sender et tilrettet LOI til hans gennemsyn. Hvis alt går efter planen, bliver LOI'et underskrevet af alle parter i morgen, hvorefter NCB vil samarbejde med SØIK. Jeg regner med at have tidslinjen i forhold til NCB i hænderne senere i dag, så vi også kan få sendt det til SØIK.

Du ringer bare, når du vil tale.

//Gry

Venlig hilsen

**Gry Ahlefeld-Engel**

Underdirektør  
Kompleks Svig

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**Fra:** Steen Bechmann Jacobsen

**Sendt:** 15. maj 2019 18:13

**Til:** Gry Ahlefeld-Engel <[Gry.Ahlefeld-Engel@SKTST.DK](mailto:Gry.Ahlefeld-Engel@SKTST.DK)>

**Emne:** Ang: Udtræk af relevant forligstekst

Fint, Gry.

Øvrig plan lige nu er:

Merete og jeg har møde med Janus i morgen 1230 om pressemeddelelsen, hvor vi skal have fastlagt linjen så meget som muligt. Vi har form. Esben og Allan med til mødet. Jeres evt. input til pressemeddelelsen vil det således være fint at få inden mødet.

Når presselinjen er så klar som den kan være, skal jeg have den dirigeret over til Morten, så han kan cleare den med JM (hvilket han formentlig vil gøre i samme ombæring som med forelæggelsen af nedenstående tekstbidder).

Merete har i overordnede træk orienteret Jens B. om de foreløbige resultatet, hvilket han var meget tilfreds med, [REDACTED]

[REDACTED] Dep. vil gerne have en sådan sag ind i næste uge.

Vi kan lige skrives/ringes ved senere.

Bh



**Fra:** Gry Ahlefeld-Engel <Gry.Ahlefeld-Engel@SKTST.DK>

**Dato:** 15. maj 2019 kl. 18.02.05 CEST

**Til:** PFI002@politi.dk <PFI002@politi.dk>

**Cc:** Steen Bechmann Jacobsen <Steen.Jacobsen@SKTST.DK>

**Emne:** Udtræk af relevant forligstekst

Kære Per,

Som drøftet telefonisk tidligere i dag har jeg nedenfor indsat de relevante passager fra forligsaftaleteksten, som direkte eller indirekte berører SØIK. Jeg hører meget gerne, hvis formuleringerne giver anledning til bemærkninger.

- 1) I forhold til vores tidligere drøftelser om, at det bør fremgå af aftaleteksten, at den KUN vedrører de civile krav, er følgende passager tilføjet i aftaletekstens indledende definitioner. Tilføjelse af 'civil' i para a (min markering), sammenholdt med para b og c, finder jeg i tilstrækkelig grad dækker dette behov. Jeg er klar over, at det er vanskeligt at læse uden en kontekst, men i og med disse tekstafsnit fremgår af aftalens definitioner, er effekten gennem hele aftalen, at når den nævner 'claims/krav', vedrører det alene Skattestyrelsens civile krav mod forligsparterne, og vi/Skattestyrelsen handler, som det fremgår efterfølgende, kun på egne vegne.
  - a. "Claims" means any and all civil claims, counterclaims, actions, causes of action, petitions, motions, objections, litigations, arbitrations, proceedings, awards, orders, judgments, decisions, debts, obligations, rights, interest, suits, appeals, damages, remedies, costs, attorneys' fees, interest, expenses and liabilities, of any type, including and without limitation, administrative and regulatory, whether asserted or unasserted, known or unknown, foreseen or unforeseen, suspected or unsuspected, contingent or fixed, liquidated or unliquidated, accrued or unaccrued, state or federal, domestic or foreign, currently or previously existing or arising, in law, contract, equity or otherwise.
  - b. "Settled Matters" means any and all Claims Skatteforvaltningen has or may have against the Covered Parties in any way arising out of, in connection with or relating to the Reclaim Applications and the related trading by the Covered Parties in Danish company shares, provided that nothing in this Agreement shall release any claims Skatteforvaltningen has in connection with any other reclaim applications or pension plans. For the avoidance of doubt, Settled Matters includes any administrative claims Skatteforvaltningen could bring in Denmark in connection with the Paid Reclaim Final Decisions.
  - c. "Skatteforvaltningen" is the authority charged with the assessment and collection of Danish taxes. For the avoidance of doubt, Skatteforvaltningen does not include, is not acting for, or undertaking any obligations on behalf of any other government agency or official of the Kingdom of Denmark.
- 2) I forhold til videregivelse af selve aftalen til SØIK samt eventuelt samarbejdsmateriale, skal jeg lige have endelig clearet med forligsparterne senere i dag, at nedenstående kan dække, at vi både deler aftalen og samarbejdsmaterialet med SØIK, så det vender jeg endeligt tilbage på. Men du får lige tekstpassagen allerede nu.
  - d. Notwithstanding the confidentiality obligations of this Section 8, promptly upon the execution of this Agreement, Skatteforvaltningen will, in writing, bring to the attention of the Danish Public Prosecutor for Serious Economic and International Crime ("SØIK") this Agreement and its terms, and represent, in writing, that this Agreement reflects good-faith negotiation by the Covered Parties, that the Covered Parties' cooperation may result in the recovery by Skatteforvaltningen of additional funds from third parties and that the Agreement is in the best interests of Skatteforvaltningen.

- 3) En sidste formulering, der berører SØIK, fremgår af et såkaldt 'sideletter', som nærmere behandler forholdene omkring realisering af en række illikvide aktiver til afvikling af forligssummen. I forhold til salget af North Channel Bank (NCB) fremgår der således følgende, som ret beset er en teknikalitet, der fastslår, at i det omfang NCB skal betale et bødekrav fra SØIK, så krediterer vi/Skattestyrelsen det tilsvarende beløb i forligssummen, der til dels udgøres af salgssummen fra NCB.
- e. The Letter Agreement Parties further agree that any amount paid to SØIK by or on behalf of North Channel Bank shall be counted towards the Subsequent Cash Payment Amount due to Skatteforvaltningen under the Settlement Agreement.

Du er velkommen til at dele disse tekstpassager med Justitsministeriet. Jeg skal dog anmode om, at det holdes inden for en snæver kreds henset til aftalens fortrolige karakter og at forliget endnu ikke er endeligt.

//Gry

Venlig hilsen

**Gry Ahlefeld-Engel**

Underdirektør  
Kompleks Svig

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[Gry.Ahlefeld-Engel@SKTST.DK](mailto:Gry.Ahlefeld-Engel@SKTST.DK)



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I, the undersigned, Julius Holm Nørremark, certify that I am fluent in both the English and Danish languages and that the preceding text in the English language is to the best of my knowledge and belief a true and faithful translation of the attached exhibit, with the bates stamp SKAT\_MAPLEPOINT\_00000194, in the Danish language.

Copenhagen, 1 April 2025

A handwritten signature in black ink, reading "Julius Holm Nørremark". The signature is written in a cursive style with a large initial 'J'.

Assistant Attorney, LL.M.